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PATRICK E. CLARK, CLERK
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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
BUTTE DIVISION

FRONTLINE PROCESSING CORP.,)	CV-01-74-BU-RFC
)	
Plaintiff,)	
)	
vs.)	ORDER ADOPTING FINDINGS
)	AND RECOMMENDATIONS OF
FIRST STATE BANK OF ELDORADO,)	U.S. MAGISTRATE JUDGE
ELDORADO, ILLINOIS,)	
)	
Defendant.)	
)	
<hr/> FIRST STATE BANK OF ELDORADO,)	
)	
Counterclaim Plaintiff,)	
)	
vs.)	
)	
FRONTLINE PROCESSING CORP.,)	
LMA UNDERWRITING AGENCY,)	
INC. and CHRISTOPHER L.)	
KITTNER,)	
)	
Counterclaim Defendants.)	
)	

On February 27, 2006, United States Magistrate Judge Richard W. Anderson entered his Findings and Recommendation. Magistrate Judge Anderson recommends this Court deny

summary judgment in favor of FSB on the issue of damages on Counts I and VI.

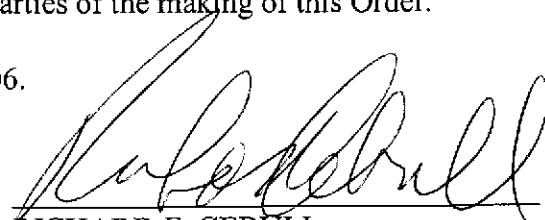
Upon service of a magistrate judge's findings and recommendation, a party has 10 days to file written objections. 28 U.S.C. § 636(b)(1). In this matter, no party filed objections to the February 27, 2006 Findings and Recommendation. Failure to object to a magistrate judge's findings and recommendation waives all objections to the findings of fact. *Turner v. Duncan*, 158 F.3d 449, 455 (9th Cir. 1999). However, failure to object does not relieve this Court of its burden to review de novo the magistrate judge's conclusions of law. *Barilla v. Ervin*, 886 F.2d 1514, 1518 (9th Cir. 1989).

After an extensive review of the record and applicable law, this Court finds Magistrate Judge Anderson's Findings and Recommendation are well grounded in law and fact and adopts them in their entirety.

Accordingly, **IT IS HEREBY ORDERED** summary judgment in favor of FSB on the issue of damages on Counts I and VI is **DENIED**.

The Clerk of Court shall notify the parties of the making of this Order.

DATED the 17th day of April, 2006.



RICHARD F. CEBULL
UNITED STATES DISTRICT JUDGE